



AGENDA ITEM SUMMARY FORM

MEETING DATE: 1/27/25

PREPARED BY: Linda A. Kunath, Finance Director/Treasurer

AGENDA ITEM CONTENT: Amendments to FY 2024-25 Budget

AGENDA ITEM SECTION: Reports

BUDGETED AMOUNT:

FUNDS REQUESTED:

FUND:

EXECUTIVE SUMMARY:

The State of Michigan's Budget Law requires that any budget amendments be approved by City Council. The budget amendments are submitted to ensure that the FY 2024-25 Budget is in compliance with state law. If the City Council concurs with the recommended amendments, the Council should approve the implementation of these amendments and appropriate the necessary funds.

RECOMMENDATION:

If the City Council concurs with the recommended amendments, the Council should approve the implementation of these amendments and appropriate the necessary funds. Budget Amendments require approval from a super-majority of City Council (5 votes).

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2024-25**

	FY 2024-25		Prior		FY 2024-25	
	Adopted	FY 2023-24	Approved	1/27/2025	Amended	
	Budget	Carryforward	Amendments	Amendments	Budget	
General Fund (101)						
<u>Revenues</u>						
Property Taxes	\$ 26,125,670	\$ -	\$ -	\$ -	\$ 26,125,670	
Business Licenses/Permits	553,423	-	-	50,000	603,423	
Non-Business License/Permits	662,500	-	-	-	662,500	
Federal Shared Revenues	125,382	-	600,000	-	725,382	
State Shared Revenues	7,176,824	-	500,000	(727,918)	6,948,906	
Other Governmental Revenues	294,836	-	-	-	294,836	
County Shared Revenues	38,186	-	-	22,500	60,686	
SMART Shared Revenues	70,019	-	-	-	70,019	
Court Revenues	1,743,000	-	-	-	1,743,000	
Charges for Services	260,430	-	-	-	260,430	
Sales - Miscellaneous	6,450	-	-	-	6,450	
Recreation Program Revenues	289,000	-	-	-	289,000	
Miscellaneous Revenues	2,112,101	-	-	601,262	2,713,363	
Sale of Fixed Assets	97,000	-	-	-	97,000	
Departmental Charges	821,480	-	-	-	821,480	
Transfers	2,275,395	-	-	(1,618,123)	657,272	
(Contr. To)/Use of Fund Balance	-	2,370,571	16,983	2,047,128	4,434,682	
Total Revenues	\$ 42,651,696	\$ 2,370,571	\$ 1,116,983	\$ 374,849	\$ 46,514,099	
<u>Expenditures</u>						
Mayor & Council	\$ 61,875	\$ -	\$ -	\$ -	\$ 61,875	
City Manager	413,338	-	-	-	413,338	
Finance	916,912	-	-	-	916,912	
City Clerk	448,646	-	-	-	448,646	
Information Technology	539,590	96,000	16,983	46,864	699,437	
Insurance	281,500	-	-	-	281,500	
Board of Review	3,043	-	-	-	3,043	
General Administration	605,116	26,700	-	109,151	740,967	
Assessing	245,242	-	-	-	245,242	
Election	139,284	10,000	-	18,000	167,284	
DPS-Municipal Building	186,662	-	500,000	-	686,662	
Legal	375,000	-	-	-	375,000	
DPS-Custodial & Maintenance	194,488	-	-	-	194,488	
Human Resources	533,225	-	-	-	533,225	
District Court	1,741,108	44,680	-	-	1,785,788	
Police	14,416,351	502,000	500,000	(420,880)	14,997,471	
Fire	10,206,231	157,369	-	41,435	10,405,035	
DPS-Streets	1,348,722	243,747	-	44,262	1,636,731	
DPS-Solid Waste	4,368,731	150,000	-	297,000	4,815,731	
Community Development	1,259,906	15,775	100,000	-	1,375,681	
DPS-Recreation	396,436	-	-	-	396,436	
DPS-Parks	986,164	1,064,300	-	239,017	2,289,481	
DPS-Nature Center	-	-	-	-	0	
DPS-Active Adult Center	476,226	50,000	-	-	526,226	
Library	997,292	10,000	-	-	1,007,292	
Pension Obligation Debt Services	1,028,108	-	-	-	1,028,108	
Transfer Out	482,500	-	-	-	482,500	
Total Expenditures	\$ 42,651,696	\$ 2,370,571	\$ 1,116,983	\$ 374,849	\$ 46,514,099	

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2024-25**

	FY 2024-25 Adopted Budget	FY 2023-24 Carryforward	Prior Approved Amendments	1/27/2025 Amendments	FY 2024-25 Amended Budget
<u>Major Streets (202)</u>					
<u>Revenues</u>					
State Shared Revenues	\$ 2,596,466	\$ -	\$ -	\$ -	\$ 2,596,466
County Shared Revenues	85,391	-	-	-	85,391
Miscellaneous Revenues	-	-	-	-	-
Prior Years Fund Balance	(590,848)	992,508	-	-	401,660
Total Revenues	<u>\$ 2,091,009</u>	<u>\$ 992,508</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,083,517</u>
<u>Expenditures</u>					
Construction	\$ 1,425,000	\$ 992,508	\$ -	\$ -	\$ 2,417,508
Maintenance	149,954	-	-	-	149,954
Traffic Services	201,521	-	-	-	201,521
Winter Maintenance	204,945	-	-	-	204,945
Administration	11,910	-	-	-	11,910
County Roads	97,679	-	-	-	97,679
Transfers	-	-	-	-	0
Total Expenditures	<u>\$ 2,091,009</u>	<u>\$ 992,508</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,083,517</u>
<u>Local Streets (203)</u>					
<u>Revenues</u>					
Property Taxes	\$ 2,028,464	\$ -	\$ -	\$ -	\$ 2,028,464
State Shared Revenues	1,203,720	-	-	-	1,203,720
County Shared Revenues	0	-	-	-	0
Miscellaneous Revenue	5,000	-	-	-	5,000
Transfers In	0	-	-	-	0
Prior Years Fund Balance	(750,914)	-	-	-	(750,914)
Total Revenues	<u>\$ 2,486,270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,486,270</u>
<u>Expenditures</u>					
Construction	\$ 1,938,000	\$ -	\$ -	\$ -	\$ 1,938,000
Maintenance	319,268	-	-	-	319,268
Traffic Services	157,821	-	-	-	157,821
Winter Maintenance	60,020	-	-	-	60,020
Administration	11,161	-	-	-	11,161
Transfers	-	-	-	-	-
Total Expenditures	<u>\$ 2,486,270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,486,270</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2024-25**

	FY 2024-25 Adopted Budget	FY 2023-24 Carryforward	Prior Approved Amendments	1/27/2025 Amendments	FY 2024-25 Amended Budget
<u>Parks Maintenance & Improvement Fund (208)</u>					
<u>Revenues</u>					
Miscellaneous	\$ 45,544	\$ -	\$ -	\$ -	\$ 45,544
Prior Years Fund Balance	-	-	-	-	-
Total Revenues	<u>\$ 45,544</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,544</u>
<u>Expenditures</u>					
Parks Maintenance & Improvement	\$ 45,544	\$ -	\$ -	\$ -	\$ 45,544
Transfers	-	-	-	-	-
Total Expenditures	<u>\$ 45,544</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,544</u>
<u>Downtown Development Authority (248)</u>					
<u>Revenues</u>					
Property Taxes	\$ 239,521	\$ -	\$ -	\$ -	\$ 239,521
State Shared Revenues	40,249	-	-	-	40,249
County Shared Revenues	-	-	313,982	-	313,982
Miscellaneous Revenue	250	-	-	-	250
Prior Years Fund Balance	290,954	-	-	470,972	761,926
Transfers In	-	-	-	-	-
Total Revenues	<u>\$ 570,974</u>	<u>\$ -</u>	<u>\$ 313,982</u>	<u>\$ 470,972</u>	<u>\$ 1,355,928</u>
<u>Expenditures</u>					
Downtown Development	\$ 88,246	\$ -	\$ -	\$ 470,972	\$ 559,218
Capital Outlay	455,000	-	313,982	-	768,982
Transfers	27,728	-	-	-	27,728
Total Expenditures	<u>\$ 570,974</u>	<u>\$ -</u>	<u>\$ 313,982</u>	<u>\$ 470,972</u>	<u>\$ 1,355,928</u>
<u>Drug Forfeiture Fund (265)</u>					
<u>Revenues</u>					
Other Governmental Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	250	-	-	-	250
Transfers In	-	-	-	-	-
Prior Years Fund Balance	39,500	41,879	-	-	81,379
Total Revenues	<u>\$ 39,750</u>	<u>\$ 41,879</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,629</u>
<u>Expenditures</u>					
Vehicle - State, Patrol Vehicles	\$ 39,750	\$ 41,879	\$ -	\$ -	\$ 81,629
Total Expenditures	<u>\$ 39,750</u>	<u>\$ 41,879</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,629</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2024-25**

	FY 2024-25 Adopted Budget	FY 2023-24 Carryforward	Prior Approved Amendments	1/27/2025 Amendments	FY 2024-25 Amended Budget
<u>Community Improvement Fund (276)</u>					
<u>Revenues</u>					
Federal Shared Revenues	\$ 148,924	\$ -	\$ -	\$ -	\$ 148,924
Prior Years Fund Balance	-	-	-	-	-
Total Revenues	<u>\$ 148,924</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,924</u>
<u>Expenditures</u>					
Community Development	\$ 148,924	\$ -	\$ -	\$ -	\$ 148,924
Total Expenditures	<u>\$ 148,924</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,924</u>
<u>Special Assessment Revolving (297)</u>					
<u>Revenues</u>					
Use of Fund Balance	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Total Revenues	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>
<u>Expenditures</u>					
Construction	\$ 27,500	\$ -	\$ -	\$ -	\$ 27,500
Transfers Out	2,500	-	-	-	2,500
Total Expenditures	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>
<u>Municipal Building Bond (370)</u>					
<u>Revenues</u>					
Transfers In	\$ 482,500	\$ -	\$ -	\$ -	\$ 482,500
Total Revenues	<u>\$ 482,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 482,500</u>
<u>Expenditures</u>					
Debt Service	\$ 482,500	\$ -	\$ -	\$ -	\$ 482,500
Total Expenditures	<u>\$ 482,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 482,500</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2024-25**

	FY 2024-25		FY 2023-24		Prior		1/27/2025	FY 2024-25	
	Adopted		Carryforward		Approved		Amendments	Amended	
	Budget				Amendments			Budget	
<u>Water & Sewer Fund (592)</u>									
<u>Revenues</u>									
Sales of Water	\$ 5,569,911	\$	-	\$	-	\$	-	\$	5,569,911
Sales of Sewer	7,517,799		-		-		-		7,517,799
Charges for Services	45,000		-		-		-		45,000
Miscellaneous	143,800		-		-		-		143,800
Sale of Fixed Assets	12,000		-		-		-		12,000
Department Charges	115,000		-		-		-		115,000
Transfers	-		-		-		-		-
Prior Years Fund Balance	286,744		125,000		32,718		-		444,462
Total Revenues	<u>\$ 13,690,254</u>	<u>\$</u>	<u>125,000</u>	<u>\$</u>	<u>32,718</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>13,847,972</u>
<u>Expenditures</u>									
Sewage Disposal	\$ 4,758,894	\$	-	\$	-	\$	-	\$	4,758,894
Water Purchased	2,887,346		-		-		-		2,887,346
Water System Maintenance	933,311		-		-		-		933,311
Water Tapping & Installation	50,000		-		-		-		50,000
Sewer System Maintenance	675,907		-		-		-		675,907
General Service Building	201,799		-		-		-		201,799
General Administration	1,586,830		-		-		-		1,586,830
Capital Outlay	2,444,405		125,000		32,718		-		2,602,123
Debt Administration	151,762		-		-		-		151,762
Total Expenditures	<u>\$ 13,690,254</u>	<u>\$</u>	<u>125,000</u>	<u>\$</u>	<u>32,718</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>13,847,972</u>
<u>Department of Public Services (650)</u>									
<u>Revenues</u>									
Contributions - General Fund	\$ 791,856	\$	-	\$	-	\$	-	\$	791,856
Contributions - Major Streets	108,389								108,389
Contributions - Local Streets	173,312								173,312
Contributions - Water/Sewer	1,434,576		-		-		-		1,434,576
Prior Years Fund Balance	-		-		-		-		-
Total Revenues	<u>\$ 2,508,133</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>2,508,133</u>
<u>Expenditures</u>									
Department of Public Services	\$ 2,508,133	\$	-	\$	-	\$	-	\$	2,508,133
Total Expenditures	<u>\$ 2,508,133</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>2,508,133</u>

**CITY OF MADISON HEIGHTS
AMENDED BUDGET
FY 2024-25**

	FY 2024-25 Adopted Budget	FY 2023-24 Carryforward	Prior Approved Amendments	1/27/2025 Amendments	FY 2024-25 Amended Budget
<u>Motor Pool and Equipment Fund (661)</u>					
<u>Revenues</u>					
Contributions - General Fund	\$ 1,092,546	\$ -	\$ -	\$ -	\$ 1,092,546
Contributions - Water/Sewer	127,896	-	-	-	127,896
Fund Balance	-	-	-	-	-
Total Revenues	<u>\$ 1,220,442</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,220,442</u>
<u>Expenditures</u>					
Motorpool	\$ 1,220,442	\$ -	\$ -	\$ -	\$ 1,220,442
Total Expenditures	<u>\$ 1,220,442</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,220,442</u>
<u>Chapter 20 Drain Debt Service Fund (870)</u>					
<u>Revenues</u>					
Property Taxes	\$ 223,440	\$ -	\$ -	\$ -	\$ 223,440
Total Revenues	<u>\$ 223,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,440</u>
<u>Expenditures</u>					
Services and Charges	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Debt Service	73,440	-	-	-	73,440
Total Expenditures	<u>\$ 223,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,440</u>
Total Other Funds	<u>\$ 23,507,240</u>	<u>\$ 1,159,387</u>	<u>\$ 346,700</u>	<u>\$ 470,972</u>	<u>\$ 25,484,299</u>
Total General and Other Funds	<u>\$ 66,158,936</u>	<u>\$ 3,529,958</u>	<u>\$ 1,463,683</u>	<u>\$ 845,821</u>	<u>\$ 71,998,398</u>

EXHIBIT A
City of Madison Heights
Explanation of Amendments for FY 2024-25

General Fund Revenues (101)	Explanation	Amount	Account Number
Non-Business Licenses	Construction Permits	\$ 50,000	101-017-476-4771
Sales Tax Constitutional	Funding estimate decrease	(727,918)	101-023-574-5752
County Grant	Oakland County Parks & Rec, Civic Center Basketball Court	22,500	101-025-588-1000
Interest Earned	Projected Market Value Change	400,000	101-044-665-5000
Donations/Private Contributions	Elections - More Responsive Government Grant	18,000	101-044-674-0000
Donations/Private Contributions	Landscaping Work 14 Mile & John R, Donation	33,262	101-044-674-0000
Donations/Private Contributions	Jax Donation	150,000	101-044-674-0000
Transfer in OPEB Trust	Correct net funding amount	(1,618,123)	101-048-699-0730
Prior Years Fund Balance	Use of Fund Balance	2,047,128	101-053-692-6970
		Total General Fund Revenues	\$ 374,849

General Fund Expenditures (101)	Explanation	Amount	Account Number
Information Technology - Contractual Services	Contractual - IT vendor contract	37,648	101-228-818-0000
Information Technology - Computer Services	DUO Fobs annual contract	9,216	101-228-818-3000
General Administration - Retiree Hospitalization	Medicare Advantage increased projection	109,151	101-248-710-3002
Elections - Part Time and Seasonal	Elections - More Responsive Government Grant	16,000	101-262-707-0000
Elections - Forms and Printing	Elections - More Responsive Government Grant	2,000	101-262-729-0000
Police - Police and Fire Retirement	Pension Contribution to Match Millage	(324,786)	101-301-710-0009
Police - Vehicles	Reduce to Anticipated Purchase Cost	(96,094)	101-301-985-0000
Fire - Wages	Eliminate EMT positions	(252,646)	101-336-706-0000
Fire - Police and Fire Retirement	Pension Contribution to Match Millage	(255,919)	101-336-701-0009
Fire - Vehicles	FY 23-24 Carryforward Quint phase-funding	750,000	101-336-985-0000
Fire - Improvements	Delay Phase-Funding Roof Replacement	(200,000)	101-336-987-0000
Streets - Detroit Edison	Streetlight cost increase	11,000	101-446-987-0000
Streets - Improvements	Landscaping Work 14 Mile & John R, Donation	33,262	101-446-987-0000
Solid Waste - Vehicles	FY 23-24 Carryforward Street Sweeper phase-funding	297,000	101-528-985-0000
Parks - Improvements	FY 23-24 Carryforward Bandshell Project	202,810	101-752-987-0000
Parks - Improvements	Civic Center Basketball Court and Oakland County Grant	36,207	101-752-987-0000
		Total General Fund Expenditures	\$ 374,849

DDA Fund Revenues (248)	Explanation	Amount	Account Number
DDA - Use of Fund Balance	Use of Fund Balance	\$ 470,972	248-025-588-1000 248-053-692-6970
		Total DDA Fund Revenues	\$ 470,972

DDA Fund Expenditures (248)	Explanation	Amount	Account Number
DDA - Contractual Services	11 Mile Streetscape Project	\$ 470,972	248-863-818-1000
		Total DDA Fund Expenditures	\$ 470,972

Total Exhibit A Budget Amendments **\$ 845,821**